



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

March 5, 2010

The Honorable Barbara J. Gaden  
Chief Judge  
City of Richmond – Manchester General District Court  
400 N. 9th Street  
Richmond, VA 23219

Audit Period: July 1, 2008 through June 30, 2009  
Court System: City of Richmond – Manchester  
Judicial District: Thirteenth

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

## Properly Record and Bill Fines and Fees

The Clerk did not properly record and bill fines and fees in accordance with the Code of Virginia. We found the following:

- Recording a \$100 locality fine instead of a Commonwealth fine;
- Payment of \$480 public defender fees without supporting documentation;
- Recording and collection of a "Time-To-Pay Management" fee for \$100 instead of \$10;
- Recording Public Defender fees for amounts different than the timesheets indicated;
- Data entry errors recording the "Court-Appointed Attorney" and "Fixed Misdemeanor Drug" fees in the wrong accounts;
- Billing the Commonwealth for Court-Appointed Attorney fees totaling \$120 for defense of a local charge; and
- Not billing the locality for Public Defender fees totaling \$360 for defense of local charges.

The Honorable Barbara J. Gaden  
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Page Two

We recommend the Clerk research all similar cases and make the appropriate corrections to the necessary recorded entries. Further, we recommend the Clerk work with the Office of the Executive Secretary to receive training in these recording and billing practices.

Additionally, during the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable Gregory L. Rupe, Judge  
David M. Hicks, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia